



Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0049

In reply refer to: 0264202746
Feb. 05, 2003 LTR 105C
717-09-6319V 000000 52 000 1
00093

JAMES D GALLOWAY ESTATE
EDMOND C GALLOWAY SUCCESSOR TRUSTEE
% JAMES R STEADMAN ESQ
24 MAIN ST EAST PO BOX 87
GIRARD PA 16417

CERTIFIED MAIL

Taxpayer Identification Number: 717-09-6319V
Kind of Tax: Estate
Amount of Claim(s): \$ 160,394.13

Date Claim(s) Received: July 22, 2002
Tax Period(s): July 22, 1998

Dear Taxpayer:

This letter is your legal notice that we have disallowed your claim(s). We can't allow your claim(s) for refund or credit for the period(s) shown above for the reason(s) listed below.

The deduction was previously disallowed after examination. *

If you want to appeal our decision to disallow your claim, you must provide a brief written statement of the issues you don't agree with. The facts contained in the written statement should be detailed and complete, including names, amounts, locations, etc.

You should include the following:

1. A statement that you want to appeal the disallowance.
2. Your name, address, and a telephone number where you can be contacted during the day.
3. A statement of facts supporting your reasons for disputing the disallowance.
4. A statement outlining the law or other authority that supports your claim.

You must declare that the statement of facts is true under penalties of perjury. You may do this by adding the following statement and signing it:

"Under penalties of perjury, I declare that the facts and circumstances presented on my written statement are true and correct to the best of my knowledge and belief."

EXHIBIT

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that the facts and circumstances presented on my written statement are true and correct to the best of my knowledge and belief."

*
1. Should we appeal and ask whether we should appeal again - or not they saying don't bother?

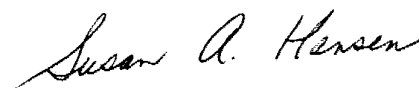
2. We have 2 yrs from 2-5-03 to sue and

3. probably have to wait before sue.

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Sincerely yours,

A handwritten signature in cursive script that reads "Susan A. Hansen".

Susan A. Hansen, Field Director
Compliance Svcs.

Enclosure(s):
Publication 1
Envelope

CINCINNATI OH 45999-0049



0264202746

Tax Period : 000000



INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0049

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